Matthew 23:23-24; Malachi 3:6-12; Tithing in the Church Today I. What Jesus Complements II. What Jesus Rebukes

Congregation of our Lord Jesus Christ, keeping the balance- the right perspective can be very difficult. Specifically, when it comes to the Christian life, we are prone to fall into the camp of legalism or antinomianism. Thinking that we live by our obedience to the Law- or throwing the Law out altogether. To prove the point, today we are going to apply the concept of tithing to the Christian community. Now the concept of tithing has to do with the 10% of all increase that the Lord required of the Israelites. In Lev. 27, the tithe or 10% of all increase was to be returned to the Lord for the support of temple, Levites and priests. “Tithe” simply means one tenth. In other words, 10% of all income was to be given to the Lord for the support of spiritual ministry in the land. So the question we have to answer is this- does God still require the tithe today? The concept of finances was raised in our elders’ study a few weeks back- and it was stated that this concept needs to be preached on. In fact, Jesus spoke about money more often than prayer. 11 of the 40 parables of Jesus are about money or how the use of money has a spiritual component. We don’t tend to think this way- money is so base and common. It is a necessary evil- we need it but we would rather not talk about it. Well, today we are. So this morning we consider this theme: Jesus calls for generosity as a proper response of faith.

**I. What Jesus Complements**

In our first point, we find that Jesus rightly complements or praises a certain action of the Pharisees. Now this might be a little shocking to our ears, but Jesus does praise certain thing that the Pharisees did. Now we will get to the rebuke in our second point, but we cannot overlook the fact that Jesus identifies certain actions that the Pharisees did- which we are also called to do. For example, the Pharisees knew and read the Scriptures. They were dedicated to prayer, and they were committed to reaching out to the lost. Now these things were twisted to be sure- but we have to careful not to throw out the baby with the bathwater. In our text, Jesus says that there is something that the Pharisees were doing which was good and necessary. As v. 24 says- these things you ought to have done without neglecting the others. So yes, they should have shown justice and mercy as we will see, but Jesus says- you should not neglect the tithe either. Jesus praises the Pharisees because they were in fact tithing. Now this might be hard for us to accept- we are used to pointing out the wicked behavior of the Pharisees- but the tithe was not one of them. Abraham tithed in Gen. 4- Jacob did in Gen. 28; the OT Law proscribes the tithing and here Jesus supports it as well. Now this is not all that the NT has to say about charity and giving. The concept is much larger than just a simple tithe- we are encouraged to give cheerfully and bountifully- because God loves a cheerful give as II Cor. 9 says. The fact is, we are stewards of God’s blessings. The gifts He has given to us are in our hands for a season- we are to use them wisely during the short time they are in our care.

We can see that these Pharisees were very dedicated to the tithe in v. 23. So much so that they tithed the dill, mint and cumin. Now these were small herbs that tended to grow along the side of the road or in fence lines. It would be like our tithing on the produce in our gardens at home. Remember that back then, the tithe was normally in the form of whatever you had gained. For example, if your herd gained 100 cattle in one year, then you would literally bring 10 cattle to the temple, or you could redeem those cattle by paying for them. But the Pharisees applied this to the small matters as well- like the garden produce. Or if you had collected apples from your tree- they would bring 10 percent to the temple. If you gathered 100 raspberries from a bush, 10 of them would be brought to the temple. This was dedication! But I wonder how many Christian tithe at all today- or even get close to this amount of dedication. The most recent data I saw stated that around 5% or Christians normally tithe. I suspect that amount is higher in our church- but I do not know. The average church attender in the US gives around $70 a month. Now I do not want to unnecessarily harsh- but Malachi would say that 95% of Christians are robbing from God. To fail to bring in the tithe is stealing from the church of our Lord Jesus Christ! II Cor. 8 strongly encourages generosity- the giving of oneself and their means cheerfully and abundantly. Overflowing in a wealth of generosity. Say what you will about the church in Corinth- they had a lot of things messed up- but they were extremely generous! The motivation given in II Cor. 8 is not a legalist box checking- but since Jesus become poor for us- we ought to be generous towards those in need! We are to give according to what we have so that the needs of the church would be met. So the motivation is gratitude for what Jesus has done for us- that He was rich but become poor in order to make us rich! Our gratitude flows from a heart that God has already richly blessed! To say this another way, righteous living and cheerful giving is a not a nice add on for God’s people. We are never content with right understanding at the expense of right living! James says that our faith is made known by what we do! As God’s holy people, obedience to the command is not a burden but our joyful and necessary response! God loves a cheerful giver to be sure- and we should not give reluctantly or under compulsion and II Cor. 9 puts it. But the calling to give in proportion to our gained increase is still a principle that applies today!

**II. What Jesus Rebukes**

Let’s move on. Remember that we must avoid both legalism and antinomianism. It is not works righteousness; nor it is faith without works! No, true faith is a living and active faith. A living tree is made evident by the good fruit it produces. So if bringing in the tithe is an expected response of gratitude for God’s people, what are the weighty matters that the Pharisees missed? What does Jesus rebuke? Again look at v. 23. Woe to you- Pharisees. You hypocrites. You tithe- yes, I give you that. But why do you tithe? You may give the externals, but you avoid the heart! You obey the letter but ignore the spirit of the Law! In our passage, Jesus is in the midst of his 7 Woes. In His rebuke of the Pharisees, He is exposing their false and pretending hearts. A hypocrite is a play actor- a pretender! Although pretending to the generous, they were calculating! Their religion was one of externals alone- there was no love and no faith! They were whitewashed tombs- they looked good on the outside but inside they had only death. Let this be a warning as well, it is possible to diligently tithe while remaining outside of the kingdom! Giving 10% to the church every week will not gain God’s favor! You can give all your money away to the poor- but if you have no love, you gain nothing! This was the error of the Pharisees. They lived for the external- they made a lot of noise and gave a great show! They had their lists and laws- but no faith and love! Look at me- look at how generous I am! They lived for the praise of men- to be acknowledged for their own goodness. But the Bible also says- don’t let your left hand know what your right hand is doing! That, children, is why we use those little blue envelopes during the offering. It helps to keep your gift from being seen by others. For if you are generous at church for the sake of being seen, you gain nothing! Only a heart that truly loves the LORD and loves fellow man can be rightly generous! Without faith it is impossible to be please God! What the Pharisees missed was the Savior of the world- who was standing right in front of them! If you are poor towards God- then you are poor indeed!

The Pharisees had neglected the weightier matters of the Law; justice, mercy and faithfulness. They were good at writing checks, but their hearts were hard! They did not practice right actions- their judgement was twisted. They defrauded others- they judged themselves perfect while despising others. They had no mercy- kindness and compassion were missing. They had no desire to help- when they saw someone suffering they passed by on the other side. They were unfaithful and thus they remained unfruitful. The weighty matters are those that are pressing! Mercy and compassion are not insignificant matters in the God’s sight! Jesus calls them blind guides- they thought they were leaders, but they were not leading in the path of righteousness. Jesus is making it clear that the “why” of obedience matters just as much as the “what” of obedience! If you think that tithing will earn God’s forgiveness, you are wrong. If you tithe without showing mercy and compassion to your fellow man, you still miss the mark!

To close, faith without works is dead- but those who have faith in Jesus will be fruitful Christians! Jesus calls for generosity as a proper response of faith. The letter of the Law and the spirit of the Law meet here. Obedience to God in all areas of life is called for- an obedience that comes from a thankful heart! Jesus was rich and he became poor for us- so that we might be given true and lasting riches! We have been purchased with precious blood- we have been bought at a price- so glorify God with your possessions! Money is not the root of all evil- it is the love of money that corrupts! So glorify God by being faithful, consistent and cheerful in your giving! Glorify God by being compassionate and merciful towards others. For this is God’s will for your life.